



Goods, chattels, furniture and household stuff hereinafter particularly mentioned and described:

One matched bay team, black mane and tail, five years old, fourteen hands high.

One democrat wagon, painted black, green striped, manufactured by Augustine &

Kilmer of Humberstone

One set double carriage harness, black leather and silver mounted, in good condition.

And one Little Massy-Harris self binder, manufactured by the Massy-Harris Company, Toronto,

All of which said goods and chattels are now lying and being on the premises situated in the Township of Stamford, Lot No. 19, in the Seventh Concession in the Township aforesaid, and being in possession of the said James Smith, the party of the first part,

TO HAVE AND TO HOLD all and singular the said goods and chattels, live stock and farming implements unto the Mortgagee, his executors, administrators and assigns, TO THE ONLY PROPER USE AND BEHOOF of the Mortgagee, his executors, administrators and assigns FOR EVER.

PROVIDED ALWAYS, and these presents are upon this express condition that if the Mortgagor, his executors, administrators do and shall well and truly pay, or cause to be paid, unto the Mortgagee, his executors, administrators and assigns, the full sum of Five Hundred Dollars, with interest for the same at the rate of seven per cent per annum, on the fourth day of March, 1893.

THEN THESE PRESENTS, and every matter and thing herein contained, shall cease, determine, and be utterly void to all intents and purposes, anything herein contained to the contrary thereof in any wise notwithstanding.

AND the Mortgagor, for himself, his executors and administrators, shall and will warrant and forever defend by these presents ALL AND SINGULAR the said goods, chattels and property unto the Mortgagee, executors, administrators and assigns against him, the Mortgagor, his executors, administrators and assigns, and against all and every other person or persons whomsoever,

AND the Mortgagor doth hereby for himself, his executors and administrators, COVENANT, PROMISE and AGREE to and with the Mortgagee, his executors, administrators and assigns that the Mortgagor, his executors or administrators; or some or one of them, shall and will well and truly pay, or cause to be paid, unto the Mortgagee, his executors, administrators or assigns, the said sum of money in the said proviso mentioned, with interest for the same as aforesaid, on the day and time, and in the manner above limited for the payment thereof: AND ALSO IN CASE DEFAULT SHALL BE MADE IN THE PAYMENT of the said sum of money in the said proviso mentioned, or of the interest thereon, or any part thereof, or in case the Mortgagor shall attempt to sell or dispose of or in any way part with the possession of said goods and chattels or any of them, or to remove the same or any part thereof out of the County of Welland, or suffer or permit the same to be seized or taken in execution without the consent of the Mortgagee, his executors, administrators or assigns to such sale, removal or disposal thereof, first had and obtained in writing, THEN and in such case it shall and may be lawful for the Mortgagee, his executors, administrators or assigns, with his or their servant or servants, and with such other assistant or assistants as he or they may require at any time during the day to enter into or upon any lands, tenements, houses and premises where-soever and whatsoever where the said goods and chattels or any part thereof may be, and for such persons to break and force open any doors, locks, bars, bolts, fastenings, hinges, gates, fences, houses, buildings, enclosures and places for the purpose of taking possession of and removing the goods and chattels. And upon and from and after the taking possession of such goods and chattels as aforesaid, it shall and may be lawful, and the Mortgagee, his executors, administrators and assigns, and each or any of them, is, and are hereby authorized and empowered, to sell the said goods and chattels, or any of them or any part thereof, at public auction or private sale, as to them or any of them may seem meet. And from and out of the proceeds of such sale in the first place to pay and reimburse himself or themselves all such sums and sum of money for principal, interest, insurance and expenses as may then be due by these presents, and all such expenses as may have been incurred by the Mortgagee, his executors, administrators or assigns in consequence of the default, neglect or failure of the Mortgagor, his executors, administrators or assigns in payment of the said sum of money, with interest thereon as above mentioned, or in consequence such sale or removal as above mentioned, and in the next place to pay unto the Mortgagor, his executors, administrators and assigns all such surplus as may remain after such sale and after payment of such sum or sums of money and interest thereon as may be due by virtue of these Presents at the time of such seizure and after payment of the costs, charges and expenses incurred by such seizure and sale as aforesaid.

PROVIDED ALWAYS, nevertheless, that it shall not be incumbent on the Mortgagee, his executors, administrators and assigns to sell and dispose of the said goods and chattels,

but that in case of default of payment of the said sum of money, with interest thereon as aforesaid, it shall and may be lawful for the Mortgagee, his executors, administrators or assigns peaceably and quietly to have, hold, use, occupy possess and enjoy the said goods and chattels without the let, molestation, eviction, hindrance or interruption of him the Mortgagor, his executors, administrators or assigns, or any of them, or any other person or persons whomsoever. And the Mortgagor doth hereby further COVENANT, PROMISE and AGREE to and with the Mortgagee, his executors, administrators and assigns that in case the sum of money realized under such sale as above mentioned shall not be sufficient to pay the whole amount due at the time of such sale, that the Mortgagor, his executors and administrators shall and will forthwith pay, or cause to be paid, unto the Mortgagee, his executors, administrators and assigns all such sum or sums of money, with interest thereon as may then be remaining due.

AND the Mortgagor doth put the Mortgagee in the full possession of said goods and chattels by delivering to him the Mortgagee this Indenture of Mortgage in the name of all the said goods and chattels at the sealing and delivery hereof.

AND the Mortgagor COVENANTS with the Mortgagee that he will, during the continuance of this mortgage, and any or every renewal thereof, INSURE THE CHATTELS hereinafter mentioned against loss or damage by fire in some insurance office (authorized to transact business in Canada) in the sum of not less than Five Hundred Dollars, and will pay all premiums and moneys necessary for that purpose as the same becomes due, and will, on demand, assign and deliver over to the said Mortgagee, his executors and administrators the policy or policies of insurance and receipts thereof appertaining. PROVIDED that if on default of payment of said premium or sums of money by the Mortgagor, the Mortgagee, his executors or administrators may pay the same, and such sums of money shall be added to the debt hereby secured (and shall bear interest at the same rate from the day of such payment), and shall be repayable with the principal sum hereby secured.

IN WITNESS WHEREOF the parties to these presents have hereunto set their hand and seals,

SIGNED, SEALED AND DELIVERED }  
In the presence of }  
CHARLES SUMMER. }

JAMES SMITH, (L. S.)

WALTER WINTERS. (L. S.)

Affidavit of Mortgagee—

PROVINCE OF ONTARIO: } I, Walter Winters of the Township of Stamford, County of  
COUNTY OF WELLAND, } Welland, yeoman, the Mortgagee in the foregoing Bill of Sale,  
TO WIT: } by way of Mortgage named, make oath and say: That James  
Smith, the mortgagor in the foregoing Bill of Sale by way mortgage named is justly and truly  
indebted to me this deponent, Walter Winters, the mortgagee therein named in the sum of  
five hundred dollars mentioned therein. That the said Bill of Sale by way of mortgage was  
executed in good faith and for the express purpose of securing the payment of the money so  
justly due or accruing due as aforesaid and not for the purpose of protecting the goods and  
chattels mentioned in the said Bill of Sale by way of mortgage against the creditors of the said  
James Smith the mortgagor from obtaining payment of any action against HIM.

SWORN before me at Welland, }  
in the County of Welland, this }  
4th day of January, 1892. }

WALTER WINTERS.

JAMES BROWN, a commissioner for taking affidavits in H. C. J.

Affidavit of witness—

PROVINCE OF ONTARIO: } I, Charles Summers of the Township of Stamford, County  
COUNTY OF WELLAND, } of Welland, mechanic, make oath and say: That I was per-  
TO WIT: } sonally present, and did see the within Bill of Sale by way  
mortgage duly signed, sealed and delivered by James Smith and Walter Winters, the parties  
thereto, and that the name Charles Summers set and subscribed as a witness to the execution  
thereof, is of the proper handwriting of me, this deponent, and that the same was executed at  
the Town of Welland, in the said County of Welland.

SWORN before me at Welland, in the }  
County of Welland, this 4th day of }  
January, in the year of our Lord, 1892 }

CHARLES SUMMERS.

JAMES BROWN, a commissioner for taking affidavits in H. C. J.

RECEIVED on the day of the date of this Indenture from the mortgagee the sum of five hundred dollars mentioned.

WITNESS, }  
CHARLES SUMMERS. }

JAMES SMITH.

**333. FORM OF DISCHARGE OF CHATTEL MORTGAGE—****DOMINION OF CANADA,**

To the Clerk of the County Court of the County of Welland, I, Walter Winters, of the Township of Stamford, County of Welland, yeoman, do certify that James Smith of the Township of Stamford, County of Welland, Province of Ontario, hath satisfied all money due on or to grow due on a certain Chattel Mortgage made by James Smith, aforesaid, to Walter Winters of the Township of Stamford aforesaid, which mortgage bears date the fourth day of January, A. D. 1892, and was registered in the office of the Clerk of the County Court of the County of Welland on the fifth day of January, A. D. 1892, as No. 4287.

That such Chattel Mortgage has not been assigned, and that I am the person entitled by law to receive the money, and that such mortgage is therefore discharged.

Witness my hand this fifteenth day of December, A. D. 1892.

WITNESS,

CHARLES SUMMERS,  
Stamford, residence  
Student, occupation.)

WALTER WINTERS.

ONTARIO:  
COUNTY OF WELLAND.  
TO WIT:

I, Charles Summers, of the Township of Stamford, County of Welland, student, make oath and say:

1. That I was personally present and did see the within Certificate of Discharge of Chattel Mortgage duly signed, sealed and executed by Walter Winters, one of the parties thereto.

2. That the said certificate was issued at the Township of Stamford.

3. That I know the said parties.

4. That I am a subscribing witness to the said certificate.

SWORN before me at Welland, in the County  
of Welland, this fifteenth day of December, in  
the year of our Lord 1892.

CHARLES SUMMERS.

JAMES BROWN, a commissioner for taking affidavits in the H. C. J.

**334. RENEWAL OF CHATTEL MORTGAGE—**

Statement exhibiting the interest of Walter Winters in the property mentioned in a Chattel Mortgage dated the fourth day of January, 1892, made between James Smith of the Township of Stamford, County of Welland of the one part, and Walter Winters of the Township of Stamford aforesaid, of the other part, and filed in the office of the Clerk of the County Court of the County of Welland, on the fifth day of January, 1892, and of the amount due for principal and interest thereon, and of all payments made on account thereof.

The said Walter Winters is still the mortgagee of the said property and has not assigned the said mortgage. One payment has been made on the said mortgage.

The amount still due for principal and interest on the said mortgage is the sum of three hundred dollars, computed as follows:

|                                              |          |
|----------------------------------------------|----------|
| Principal .....                              | \$500 00 |
| Interest 1 year, ending January 4, 1891..... | 35 00    |

\$535 00

—Cr.—

|                              |        |
|------------------------------|--------|
| By cash January 4, 1891..... | 235 00 |
|------------------------------|--------|

|                  |           |
|------------------|-----------|
| Balance due..... | \$.300 00 |
|------------------|-----------|

Affidavit of mortgagee as to correctness of statement and the balance.

COUNTY OF WELLAND, ) I, Walter Winters, of the Township of Stamford, County of Well-  
TO WIT: ) and, the mortgagee named in the Chattel Mortgage mentioned in the  
annexed statement, make oath and say:

1. That the annexed statement is true.

2. That the Chattel Mortgage mentioned in the said statement has not been kept on foot for any fraudulent purpose.

SWORN before me at the Town of  
Welland, County of Welland, this  
2nd day of January, 1892.

WALTER WINTERS.

JAMES BROWN, a commissioner for taking affidavits in H. C. J.

**335. BILL OF SALE—**

THIS INDENTURE, made the fourth day of April in the year of our Lord one thousand eight hundred and ninety-two, between James Smith of the Town of Welland, in the County of Welland, in the Province of Ontario, merchant, vendor of the first part, and Walter Winters of the Town of Welland aforesaid, gentleman, the vendee of the second part.

WHEREAS the said party is possessed of the stock of dry goods and groceries and store and office fixtures hereinafter set forth, described and enumerated, and hath contracted and agreed with the said party of the second part for the absolute sale to him of the same, for the sum or six hundred dollars.

NOW THIS INDENTURE WITNESSETH, that in pursuance of the said agreement, and in consideration of the sum of six hundred dollars of lawful money of Canada, paid by the said party of the second part, at or before the sealing and delivery of these presents; (the receipt whereof is hereby acknowledged), he, the said party of the first part hath bargained, sold, assigned, transferred, and set over, and by these presents doth bargain, sell, assign, transfer and set over unto the said party of the second part, his executors, administrators and assigns, ALL THOSE the said dry goods and groceries and store and office fixtures as per inventory hereunto attached and marked "A."

AND all the right, title, interest, property, claim and demand whatsoever, both at law and equity, or otherwise howsoever, of him the said party of the first part, of, in, to, and out of the same and every part thereof.

TO HAVE AND TO HOLD the said hereinbefore assigned dry goods, groceries and store and office fixtures and every of them and every part thereof, with the appurtenances, and all the right, title and interest of the said party of the first part thereto and therein, as aforesaid, unto and to the use of the said party of the second part, his executors, administrators, and assigns, to and for his sole and only use forever.

AND the said party of the first part doth hereby, for his heirs, executors, and administrators, covenant, promise and agree with the said party of the second part, his executors and administrators, in the manner following, that is to say: That he, the said party of the first part, is now rightfully and absolutely possessed of and entitled to the said hereby assigned dry goods, groceries and store and office fixtures, and every part thereof; and that the said party of the first part, now hath in his good right to assign the same unto the said party of the second part, his executors, administrators and assigns, in manner aforesaid, and according to the true intent and meaning of these presents: and that the said party here, of the second part, his executors, administrators and assigns, shall and may from time to time, and at all times hereafter, peaceably and quietly have, hold, possess, and enjoy the said hereby assigned goods and fixtures and every of them, and every part thereof, to and for his own use and benefit, without any manner of hindrance, interruption, molestation, claim or demand whatsoever of, from or by him the said party of the first part, or any person or persons whomsoever, and that free and clear, and freely and absolutely released and discharged, or otherwise, at the cost of the said party of the first part, effectually indemnified from and against all former and other bargains, sales, gifts, grants, titles, charges, and incumbrances whatsoever:

AND moreover, that he the said party of the first part, and all persons rightfully claiming, or to claim any estate, right, title or interest of, in, or to the said hereby assigned goods and fixtures and every of them, and every part thereof, shall and will from time to time, and at all times hereafter upon every reasonable request of the said party of the second part, his executors, administrators or assigns, but at the cost and charge of the said party of the second part, make, do and execute, or cause or procure to be made, done and executed, all such further acts, deeds and assurances for the more effectually assigning and assuring the said hereby assigned goods and fixtures unto the said party of the second part, his executors, administrators and assigns, in manner aforesaid, and according to the true intent and meaning of these presents, as by the said party of the second part, his executors, administrators or assigns, or his counsel shall be reasonably advised or required.

IN WITNESS WHEREOF the said parties to these presents have hereunto set their hands and seals, the day and year first above written.

SIGNED, SEALED AND DELIVERED }  
In the presence of  
CHARLES SUMMERS. }

JAMES SMITH, [L. S.]

WALTER WINTERS, [L. S.]

Affidavit of purchase as to the sale being bona fide for value:

COUNTY OF WELLAND, } I, Walter Winters of the Town of Welland, in the County of Welland, the vendee in the foregoing Bill of Sale named, make oath and say:

THAT the sale therein made is bona fide, and for good consideration, namely, six

hundred dollars, and not for the purpose of holding or enabling me, this deponent, to hold the goods mentioned therein against the creditors of the said bargainor.

SWORN before me at Welland, }  
in the County of Welland, this }  
4th day of April, A. D. 1892. }

WALTER WINTERS.

JAMES BROWN, a commissioner for taking affidavits in H. C. J.

Affidavit of witness proving the signing, sealing and delivery of the Bill of Sale—  
COUNTY OF WELLAND, } I, Charles Summers of the Town of Welland, in the County of Wel-  
to wit: } land, make oath and say:

THAT I was personally present, and did see the within Bill of Sale duly signed, sealed and executed by James Smith and Walter Winters, the parties thereto, AND that I this deponent am a subscribing witness to the same. AND that the name Charles Summers, set and subscribed as a witness to the execution thereof, is of the proper handwriting of me this deponent, and that the same was executed at the Town of Welland.

SWORN before me at the Town of }  
Welland, County of Welland, this }  
4th day of April, 1892. }

CHARLES SUMMERS.

JAMES BROWN, a commissioner for taking affidavits in H. C. J.

### 336. SHORT HOUSE LEASE—

THIS INDENTURE, made the fourth day of April in the year of our Lord one thousand eight hundred and ninety-two, in pursuance of the act respecting short forms of leases, between James Smith of the Town of Thorold, in the County of Welland, gentleman, hereafter called the lessor of the first part, and Walter Winters of the same place, merchant, hereinafter called the lessee of the second part;

WITNESSETH, that in consideration of the yearly rents, covenants and conditions hereinafter respectively reserved and contained by the said lessee, his executors, administrators, and assigns, to be respectively paid, observed, and performed, the said lessor hath demised and leased, and by these presents doth demise and lease unto the said lessee all the store and premises on Front Street in the Town of Thorold, in the County of Welland, known as No. 1, in the Battle Block including basement or cellar, and lately occupied by James Walsh & Co. as a Boot and Shoe store.

TOGETHER with all the rights, members, and appurtenances whatsoever to the said premises belonging and appertaining; to have and to hold the said hereby demised premises, with their appurtenances, unto the said lessee his executors, administrators and assigns, for the term of three years, to be computed from the fourth day of April, one thousand eight hundred and ninety-two.

Yielding and paying therefor, unto the said lessor, his heirs or assigns, the clear yearly rent or sum of three hundred dollars of lawful money of Canada, in even portions, of quarterly instalments on the fourth days of July, October, January and April in each and every year during the continuance of the said term, without any deduction of abatement or abatement whatsoever; the first payment to be made on the fourth day of July next.

AND the said lessee for himself, his heirs, executors, administrators, and assigns, hereby covenant with the said lessor his heirs and assigns, to pay rent, and to pay taxes, and to repair; and that the said lessor may enter and view state of repair; and that the said lessee

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will repair according to notice; and will not assign or sub-let out leave; and will not carry on any business that shall be a nuisance on the said premises; and that he will leave the premises in good repair.

And also, that if the term hereby granted shall be at any time seized or taken in execution, or in attachment, by any creditor of said lessee, or if the said lessee shall make any assignment for the benefit of creditors, or becoming bankrupt or insolvent shall be subject to the benefit of any Act that may be in force for bankrupt or insolvent debtors, the then current quarter's rent shall immediately become due and payable, and the said term shall immediately become void and void.

AND it is hereby declared and agreed that in case the premises hereby demised or any part thereof shall at any time during the term hereby granted be burned down, or damaged by fire, so as to render the same unfit for the purposes of the said lessee, then, and so long as the same shall happen, the rent thereby reserved, or a proportionable part thereof, according to the nature and extent of the injury sustained, and all remedies for recovering the same, shall be suspended and abated, until the said premises shall have been rebuilt and repaired so as to be fit for the purposes of the said lessee.

PROVISO for re-entry by the said lessor on non-payment of the rent, whether lawfully demanded or not; or on non-performance of the covenants; or seizure or forfeiture of the said term for any of the causes aforesaid.

The said lessor covenants with the said lessee for quiet enjoyment.

In witness whereof, the said parties have hereunto set their hands and seals.

|                              |   |                 |
|------------------------------|---|-----------------|
| SIGNED, SEALED AND DELIVERED | { | JAMES SMITH.    |
| in the presence of           |   |                 |
| CHARLES SUMMERS.             |   | WALTER WINTERS. |

### 337. FARM LEASE—

In a Farm lease other clauses are usually inserted, similar to the following, defining particularly how the land is to be tilled, and how crops are to be raised, disposition of straw, etc.:

AND that the said Lessee will, during the said term, cultivate and till, manure and employ such part of said demised premises as he now, or shall hereafter be brought under cultivation, in a good husband-like and proper manner, so as not to impoverish or injure the soil, and plough said land in each year during said term (seven) inches deep, and at the end of said term will leave the land so manured as a good field, and will crop the same during the said term by a regular rotation of crops in a proper farmer-like manner, so as not to impoverish or injure the soil of the said land, and will use his best and earnest endeavor to rid said land of all docks, wild mustard, red roots, Canada

and other noxious weeds. AND will preserve all orchard and fruit trees (if any) on the said premises, from waste, damage or destruction. AND will spend, use and employ, in a husband-like manner, upon the said premises, all the straw and dung which shall grow, arise, renew, or be made thereupon. AND will allow any incoming tenant to plough the said land after harvest in the last year of the said term, and to have stabling for two horses and bed room for one man. AND will leave at least ten acres seeded down with timothy and clover seed.

AND shall not nor will during the said term cut any standing timber upon the said lands, except for rails or for buildings upon the said demised premises, or for firewood upon the premises, and shall not allow any timber to be removed from off the said premises. AND ALSO shall and will, at the cost and charges of the said Lessee, well and sufficiently repair, and keep repaired, the erections and buildings, fences and gates erected, or to be erected, upon the said premises.

### 338. FORM OF WILL—

THIS is the last Will and Testament of me, James Smith of the Town of Niagara Falls, in the County of Welland and Province of Ontario, merchant, made this fourth day of April in the year of our Lord one thousand eight hundred and ninety-two.

I revoke all former Wills or other Testamentary Dispositions by me at any time heretofore made, and declare this to be my last Will and Testament.

I direct all my just debts, funeral and testamentary expenses to be paid and satisfied by my executors hereinafter named, as soon as conveniently may be after my decease.

I give, devise and bequeath all my real and personal estate which I may die possessed of or interested in, in the manner following, that is to say:

I give, devise and bequeath to my beloved wife, Florence Ethel Smith lot No. 6 in the second Concession of Township of Stamford, County of Welland, and Province of Ontario, containing by admeasurement one hundred acres, be the same more or less; also lot No. 4 on the east side of Simcoe street in the Town of Niagara Falls, containing by admeasurement three-quarters of an acre, be the same more or less, which is my present residence, and all appurtenances connected therewith, with all my household goods of which I am possessed.

I give, devise and bequeath to my son Charles Edmund the farm known as the Walnut Grove Place, being lot No. 8 in the first Concession of the Township of Niagara in the County of Lincoln, together with all the crops, stock and utensils which may be thereon at the time of my decease; and also the property in the city of St. Catharines, Ont., known as the Arlington Block, being Lot No. 18 on the east side of King street, subject to a legacy of five hundred dollars to be paid to my nephew, John Alexander Smith, in two equal annual instalments of two hundred and fifty dollars each without interest, the



first payment to become due and payable one year after my death, said legacy to be the first charge on the said property.

I give, demise and bequeath to my nephew, John Alexander Smith aforesaid, a legacy of five hundred dollars hereinbefore provided for. All the residue of my estate not hereinbefore disposed of I give, devise and bequeath unto my beloved wife, Florence Ethel Smith.

I give, devise and bequeath to my daughter Grace, wife of James D. Chamberlain, twelve shares in the capital stock of the Provincial Natural Gas Company, which now stands in my name on the books of said company, also two thousand dollars in cash.

AND I nominate and appoint my wife, Henry Simmons and Donald Henderson, all of the Town of Niagara Falls, in the County of Welland, to be co-executors of this my last Will and Testament, hereby revoking all former wills by me made.

IN WITNESS THEREOF I have hereunto set my hand the day and year first above written.

JAMES SMITH.

SIGNED, PUBLISHED AND DECLARED by the said James Smith, the testator, as and for his *Last Will and Testament*, in the presence of us, who both present together at the same time, in his presence, at his request, and in the presence of each other, have hereunto subscribed our names as witnesses.

CHARLES SUMMERS.

F. W. WILLIAMS.

### 339. AGREEMENT FOR HIRE OF LABOR—

This agreement, made the 3rd day of April, 1892, between John Smith of Grantham, yeoman, of the first part, and James Robinson of St. Catharines, laborer, of the second part.

Witnesseth that the party of the second part agrees with the party of the first part to serve him as a farm laborer and general servant for the period of one year from this date, and in all things to faithfully observe and do all the reasonable wishes and commands of the party of the first part.

And the party of the first part agrees to pay the party of the second part one hundred and fifty dollars and to board and lodge the party of the second part during said period, and to cause all necessary laundry wash to be done for him. Said money to be paid as follows: Fifty dollars in six months, and the balance at the expiry of said service.

Witness our hands the day and year above written.

WITNESS:

CHARLES SUMMERS. }

JAMES ROBINSON,

JAMES SMITH.

### 340. REGISTRATION OF PARTNERSHIP—

PROVINCE OF ONTARIO. }

COUNTY OF LINCOLN. }

We, John Smith and John Robinson of the City of St. Catharines, County of Lincoln, Province of Ontario, hereby certify:

1. That we have carried on and intend to carry on the trade and

business of Carriage Building and General Blacksmithing at St. Catharines in partnership, under the name of the Firm of Smith & Robinson.

2. That the said partnership has subsisted since the 15th day of December, 1891.

3. That we are and have been since the said day the only members of the said partnership.

WITNESS our hands at St. Catharines } JAMES SMITH.  
this 2nd day of January, 1892. } JAMES ROBINSON.

### 341. REGISTRATION OF DISSOLUTION—

A notice of dissolution of a partnership is also required to be recorded in the County Registry Office. The following form will answer:

PROVINCE OF ONTARIO: } I, James Robinson, formerly a mem-  
COUNTY OF LINCOLN. } ber of the firm carrying on the busi-  
ness of Carriage Building and General Blacksmithing at St. Catharines,  
County of Lincoln, under the name and form of Smith & Robinson,  
do hereby certify that the said partnership was on the 2nd day of  
September dissolved.

Witness my hand at St. Catharines this the third day of September, 1892. JAMES ROBINSON.

### 342. NOTICE TO QUIT BY LANDLORD—

Please take notice that you are hereby required to surrender and deliver up possession of the house and lot known as No. 4 James street, in the Village of Merriton, which you now hold of me; and to remove therefrom on the first day of June next, pursuant to the provisions of the statute relating to the rights and duties of landlord and tenant.

Dated this 25th day of April, 1892.

To *Walter Winters,*  
*Tenant.*

JAMES SMITH,  
Landlord

### 343. NOTICE TO QUIT BY TENANT.

I hereby give you notice that I shall quit and deliver up possession of the premises I now occupy as tenant, known as house and lot No. 4, James street, in the Village of Merriton.

Dated this 25th day of April, 1892.

To *James Smith,*  
*Landlord.*

WALTER WINTERS,  
Tenant.

### 344. NOTICE TO TENANT.

To Mr. Walter Winters, St. Catharines, Ont.

TAKE NOTICE, that I claim the sum of fifty dollars, for rent due me in respect of the premises which you hold as my tenant, namely Lot No. 16 on the North side of St. James street in the town of Niagara Falls, in the County of Welland, and unless the said rent is paid I demand from you immediate possession of the said premises; and I am ready to leave in your possession such of your goods and chattels as in that case only you are entitled to claim exemption for.

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TAKE NOTICE FURTHER, that if you neither pay the said rent nor give me up possession of the said premises after the service of this notice, I am by law entitled to seize and sell, and I intend to seize and sell, all your goods and chattels, or such part thereof as may be necessary for the payment of the said rent and costs.

This notice is given under the Act of the Legislature of Ontario respecting distress for rent or taxes.

Dated this 4th day of April, A. D. 1892.

JAMES SMITH.

### 345. FORM OF ACCOUNT—

ST. CATHARINES, April 4, 1892.

*Mr. A. J. Simmons, in account with D. W. Jones:*

|                  |                                |         |
|------------------|--------------------------------|---------|
| Jan. 4.          | To one set double harness..... | \$28 00 |
| Jan. 21.         | To repairing harness.....      | 1 50    |
| Feb. 6.          | To one set single harness..... | 18 00   |
| Feb. 24.         | To one saddle.....             | 8 00    |
| Mar. 8.          | To one set of collars.....     | 6 00    |
| Mar. 12.         | To repairing .....             | 60      |
|                  |                                | \$62 10 |
| —Cr.—            |                                |         |
| Jan. 10.         | By cash .....                  | \$15 00 |
| Feb. 27.         | By cash .....                  | 25 00   |
|                  |                                | \$40 00 |
| Balance due..... |                                | \$22 10 |

The name should not be signed at the foot of the account where it is not paid in full.

### 346 A BILL SETTLED BY NOTE—

ST. CATHARINES, April 4, 1892.

*Mr. A. J. Simmons,*

*Bought of D. W. Jones.*

|                                  |          |         |
|----------------------------------|----------|---------|
| 25 yards M. De Laine.....        | @15..... | \$ 3 75 |
| 1 pc. B. Muslin, 40 yds.....     | @ 8..... | 3 20    |
| 3 dz. spools Coates' cotton..... | @50..... | 1 50    |
| 1 pc. sheeting, 42 yds.....      | @25..... | 10 50   |
|                                  |          | \$18 95 |

Settled by his note at 30 days.

D. W. JONES.

### 347. BUSINESS ADDRESSES—

The following are ordinary forms of address for the envelope in business correspondence. Where it is necessary to insert the county as well, it may be placed in the lower left hand corner, as in the last form where Mr. Adams' name stands, or it could be placed where the street number is used in the first form. The address should always commence about the middle of the envelope, as shown here, and far

enough to the left not to crowd the margin at the right or to cramp the writing. The stamp always goes in the upper right hand corner.

STAMP

*J. H. Sutherland, Esq.*  
*35 Bond Street,*  
*Toronto, Ont.*

STAMP

*Messrs. A. J. Barnes & Co.*  
*Belleville,*  
*Ont*

STAMP

*Mr. W. J. Brown,*  
*Lockport,*  
*Care Rev. G. Adams*      *N. Y.*

## MISCELLANEOUS RULES.

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### 348. TO MEASURE GRAIN ON THE FLOOR—

Make the pile in the shape of a pyramid or cone, and multiply the area of the base by one-third the height.

To find the area of the base, multiply the square of its diameter by the decimal .7854.

Example—A conical pile of grain is 10 feet in diameter, and 6 feet high, how many bushels does it contain?

$$10 \times 10 \times .7854 \times 2 = 157.08 \text{ bushels.}$$

### 349. TO MEASURE GRAIN IN BIN—

Level the grain, then multiply together the length, breadth and depth in inches, and divide by 2150.4, the result will be the number of bushels.

Example—How many bushels of barley in a bin 8 feet long, 6 feet wide and 3 feet deep?

$$\frac{96 \times 72 \times 36}{2150.4} = 115.76 \text{ bushels.}$$

Shorter rule—Level the grain, then ascertain the space it occupies in cubic feet, multiply the number of cubic feet by 8, and point off one figure from the right.

For every 300 bushels 1 extra bushel must be added to be literally correct. To make it equal to the Imperial, 3 bushels must be subtracted from every hundred.

Example—How many bushels of barley in a bin 8 feet long, 6 feet wide and 3 feet deep?

$$8 \times 6 \times 3 \times 8 = 115.2 \text{ bushels.}$$

With the half bushel added, as stated in the rule, would give about the same result as the previous longer rule.

### 350. WEIGHT OF CATTLE BY MEASUREMENT—

Measure in inches the girth around the breast, just behind the shoulder blade, and the length of the back from the tail to the forepart of the shoulder blade. Multiply the girth by the length, and divide by 144. If the girth is less than three feet, multiply the quotient by 11. If between 3 and 5 feet, multiply by 23. If between 7 and 9, multiply by 31. If the animal is lean deduct one-twentieth the result. The answer will be the live weight in pounds.

### 351. TO MEASURE CORN IN THE CRIB—

Two cubic feet of corn in the ear make one bushel of shelled corn.

therefore to find the approximate number of bushels of shelled corn in a crib, the corn being levelled, multiply the length, width and height in feet of the corn together and divide the result by two.

### 352. ROUND LOGS REDUCED TO BOARD MEASURE—

From the logs in inches subtract 4 for the slabs, then multiply the remainder by half itself and the product by the length of the log in feet and divide the result by 8; the quotient will be the number of square feet that can be cut from the log.

Example—How many feet of square edged boards can be cut from a log 28 feet long, 24 inches in diameter?

$$20 \times 10 \times 28$$

$$\frac{\quad}{8} = 700 \text{ feet.}$$

### 353. NUMBER OF PLANTS FOR AN ACRE OF GROUND—

|                         |        |                           |       |
|-------------------------|--------|---------------------------|-------|
| 1 foot by 1 foot.....   | 43,560 | 5½ feet by 5½ feet.....   | 1,417 |
| 1½ feet by 1½ feet..... | 19,360 | 6 feet by 6 feet.....     | 1,210 |
| 2 feet by 1 foot.....   | 21,780 | 6½ feet by 6½ feet.....   | 1,031 |
| 2 feet by 2 feet.....   | 10,890 | 7 feet by 7 feet.....     | 881   |
| 2½ feet by 2½ feet..... | 6,960  | 8 feet by 8 feet.....     | 680   |
| 3 feet by 1 foot.....   | 14,520 | 9 feet by 9 feet.....     | 537   |
| 2 feet by 2 feet.....   | 7,260  | 10 feet by 10 feet.....   | 435   |
| 3 feet by 3 feet.....   | 4,840  | 11 feet by 11 feet.....   | 360   |
| 3½ feet by 3½ feet..... | 3,555  | 12 feet by 12 feet.....   | 302   |
| 4 feet by 1 foot.....   | 10,890 | 13 feet by 13 feet.....   | 257   |
| 4 feet by 2 feet.....   | 5,445  | 14 feet by 14 feet.....   | 222   |
| 4 feet by 3 feet.....   | 3,630  | 15 feet by 15 feet.....   | 193   |
| 4 feet by 4 feet.....   | 2,722  | 16 feet by 16 feet.....   | 170   |
| 4½ feet by 4½ feet..... | 2,151  | 16½ feet by 16½ feet..... | 160   |
| 5 feet by 1 foot.....   | 8,712  | 17 feet by 17 feet.....   | 150   |
| 5 feet by 2 feet.....   | 4,356  | 18 feet by 18 feet.....   | 134   |
| 5 feet by 3 feet.....   | 2,904  | 19 feet by 19 feet.....   | 120   |
| 5 feet by 4 feet.....   | 2,178  | 20 feet by 20 feet.....   | 108   |
| 5 feet by 5 feet.....   | 1,742  | 25 feet by 25 feet.....   | 69    |

### 354. NUMBER OF NAILS PER POUND.

|                                         |
|-----------------------------------------|
| 2 penny—1 inch, 557 nails per pound.    |
| 4 penny—1½ inches, 353 nails per pound. |
| 5 penny—1¾ inches, 232 nails per pound. |
| 6 penny—2 inches, 167 nails per pound.  |
| 7 penny—2¼ inches, 141 nails per pound. |
| 8 penny—2½ inches, 101 nails per pound. |
| 10 penny—2¾ inches, 68 nails per pound. |
| 12 penny—3 inches, 54 nails per pound.  |
| 20 penny—3½ inches, 34 nails per pound. |
| Spikes—4 inches, 16 nails per pound.    |
| Spikes—4½ inches, 12 nails per pound.   |
| Spikes—5 inches, 10 nails per pound.    |

From the above table an estimate of quantity of any job of work can be made.

**355. TO MEASURE HAY IN MOW—**

Multiply the length, width and height in yards and divide by fifteen, if the hay is well packed; if the mow is shallow and the hay not well settled, divide by eighteen.

**356. FINDING VALUE OF LUMBER—**

To find the value of a quantity of lumber when the price is given per thousand feet. Multiply the number of feet by the price per thousand and divide by 1,000, or simply point off three figures from the right.

Example: 1,720 feet of lumber @ \$25 per thousand feet:  
 $1,720 \times 25 = \$43.00.$

**357. FINDING THE VALUE OF HAY—**

To find the value of hay, multiply the number of pounds by the price per ton and divide by 2,000; or shorter, multiply the number of pounds by half the price per ton and point off three figures from the right.

Example: 2,700 pounds @ \$18 per ton.

$$\begin{array}{r} \text{First Rule.} \\ 2,700 \times 18 \\ \hline 2,000 \end{array} = \$24.30$$

$$\begin{array}{r} \text{Second Rule.} \\ 2,700 \times 9 = \$24.300. \end{array}$$

**358. MEASURING LAND—**

To find the number of acres, or fraction of an acre, in a rectangular lot. Multiply the length by the width, and divide the product by 160, if the measurement is in rods, or by 43,560, if given in feet.

Example—What is the number of acres, 80 rods long and 30 rods wide?

$$\begin{array}{r} 80 \times 30 \\ \hline 160 \end{array} = 15 \text{ acres.}$$

To find the contents of a triangular piece of land having one rectangular corner. *Multiply the two shorter sides together and take one-half the result*, will give the number of rods or feet according as the measurement is given in rods or feet.

Example—How many square rods in a triangular lot having one rectangular corner, one side being 8 rods, the second 20 rods and the third 25 rods?

$$\begin{array}{r} 8 \times 20 \\ \hline 2 \end{array} = 80 \text{ rods or } \frac{1}{2} \text{ acre.}$$

To find the number of acres in a triangular field. *Multiply the base (which may be either side) by one half the number of rods from that side to the opposite angle, and divide the product by 160, will give the number of acres.*

Example—A triangular field 100 rods on one side and 80 rods from that side to the opposite angle, how many acres?

$$\frac{100 \times 40}{160} = 25 \text{ acres.}$$

### 359. MEASUREMENT OF WOOD—

To find the number of cords in a pile. *Multiply the length, width and height together, and divide by 128.*

Example—A pile of cord wood 60 feet long, 4 feet wide and 7 feet high.

$$\frac{60 \times 4 \times 7}{128} = 13\frac{1}{2} \text{ cords.}$$

### 360. MEASUREMENT OF LUMBER—

To find the number of feet in a board. Multiply the length in feet by the width in inches, and divide by 12.

Example—A board of inch lumber, 16 feet long and 15 inches wide.

$$\frac{16 \times 15}{12} = 20 \text{ feet.}$$

To find the number of feet in a plank or scantling. *Multiply the length, width and thickness together, and divide by 12.*

Example—A plank 18 feet long, 2 inches thick, and 10 inches wide

$$\frac{18 \times 2 \times 10}{12} = 30 \text{ feet.}$$

### 361. DIFFERENCE OF TIME BETWEEN CITIES—

For a difference of one degree in Longitude, there is a difference of four minutes in time. Hence, to ascertain the difference in time between cities or countries, refer to your map and notice the difference in degrees of longitude between the two places and multiply this difference in degrees by four; the product will be the difference in time.

To find the time at each place, the difference of time must be added for places *east* and subtracted for places *west*.

Examples: Boston is six degrees *east* of Washington, hence  $6 \times 4 = 24$  minutes difference in time; therefore, when it is 12 o'clock at Washington it will be 24 minutes past 12 at Boston.

San Francisco is  $45\frac{1}{2}$  degrees *west* of Washington, hence  $45\frac{1}{2} \times 4 = 182$  minutes difference in time; therefore, 12 noon at Washington would only be 8.58 at San Francisco.

Victoria, B. C., is about 44 degrees *west* of St. Catharines, hence  $44 \times 4 = 156$  minutes difference in time; therefore, 12 o'clock here would be only 9.24 at Victoria, or the eastern shore of Vancouver.



**362. PRACTICAL RULES—**

The diameter of a circle multiplied by 3.1416 equals the circumference.

The radius of a circle multiplied by 6.283185 equals the circumference.

The circumference of a circle divided by 6.283185 equals the radius.

The circumference of a circle multiplied by .159155 equals the radius.

The circumference of a circle divided by 3.1416 equals the diameter.

The square root of the area of a circle multiplied by 1.12838 equals the diameter.

The square of the radius of a circle multiplied by 3.1416 equals the area.

The square of the diameter of a circle multiplied by .7854 equals the area.

The square of the circumference of a circle multiplied by .07958 equals the area.

The circumference of a circle multiplied by one-fourth the diameter gives the area.

**363. MISCELLANEOUS ITEMS—**

One cubic foot of water weighs 1,000 ounces.

One cubic yard of sand is estimated one load.

One hundred and twenty-eight cubic feet make a cord.

One cord of broken stone builds 100 cubic feet of wall 12 inches thick.

One ton of hard coal measures 33 cubic feet.

One ton of soft coal measures 42 cubic feet.

Three bunches of shingles cover one square—100 feet.

One gallon of water is equal to 277.274 cubic inches, Imperial measure; and 231 the old Wine measure, also the United States measure.

One cubic foot of water equals 25 quarts, within a small fraction.

A cubic yard of mortar requires one cubic yard of sand and nine bushels of lime, and will fill thirty hods.

One thousand bricks, closely stacked, occupy about 56 cubic feet.

One thousand old bricks, cleaned and loosely stacked, occupy about 72 cubic feet.

Stock bricks commonly measure  $8\frac{1}{4}$  inches by  $4\frac{1}{4}$  inches by  $2\frac{1}{4}$  inches, and weigh from 5 to 6 lbs. each.

1,000 shingles, laid 4 inches to the weather, will cover 100 square feet of surface, and 5 lbs. of shingle nails will fasten them on.

One-fifth more siding and flooring is needed than the number of square feet to be covered, because of the lap in the siding and matching.

1,000 laths will cover 70 yards of surface, and 11 pounds of lath nails will nail them on. Eight bushels of good lime, sixteen bushels of sand, and one bushel of hair, will make enough good mortar to plaster 100 square yards.

A cord of stone, three bushels of lime, and a cubic yard of sand will lay 100 cubic feet of wall.

Five courses of brick will lay 1 foot in height on a chimney. 16 bricks in a course will make a flue 4 inches wide and 12 inches long, and 8 bricks in a course will make a flue 8 inches wide and 16 inches long.

Cement, one bushel, and sand, two bushels, will cover  $3\frac{1}{2}$  square yards one inch thick,  $4\frac{1}{2}$  square yards  $\frac{2}{3}$  inch thick,  $6\frac{2}{3}$  square yards  $\frac{1}{2}$  inch thick. One bushel cement and one of sand will cover  $2\frac{1}{4}$  square yards one inch thick, three square yards  $\frac{2}{3}$  inch thick, and  $4\frac{1}{2}$  square yards  $\frac{1}{2}$  inch thick.

#### **364. SIZES AND CAPACITIES OF BOXES—**

There are 2150.4 cubic inches in a bushel, 1075.2 inches in a half bushel, 537.6 in a peck and 268.8 in a gallon. (These are not the Imperial measures.)

The Imperial bushel contains 2218.191 inches.

The Imperial gallon contains 277.274 inches.

The Imperial quart contains 69.318 inches.

To ascertain the size of box to make in order to hold a peck, half bushel or bushel, take the desired width and depth, multiply them together and divide this product into the number of inches in a peck half bushel or bushel as the case may be, and the quotient will be the length of the box inside. For a larger number of bushels simply reduce them to inches and proceed as already mentioned.

Example—How long should a box be made so as to hold one bushel if width is 12 inches and depth 8 inches?

$$\frac{2150.4}{12 \times 8} = 22.4 \text{ inches long.}$$

$$12 \times 8 = 96$$

A box 22 inches by 13 inches and 24 inches deep will contain a barrel of  $2\frac{1}{2}$  heaped bushels.

A box 23 inches by 15 inches and 24 inches deep will contain a barrel of 3 heaped bushels.

A box 22 inches long by  $12\frac{1}{4}$  inches wide and 8 inches deep, holds a bushel.

A box 8 inches deep, 12 inches long and  $11\frac{1}{4}$  wide will hold a half bushel.

A box 10 inches square and  $10\frac{3}{4}$  inches deep will hold a half bushel.

A box 8 inches square and 8.4 inches deep will hold a peck,

A box  $6\frac{1}{2}$  inches square and  $6\frac{3}{8}$  inches deep will hold a half peck.

A box 4 inches deep, 7 inches long and 4.8 inches wide will hold a gallon.

A box 4 inches square and  $4\frac{1}{4}$  inches deep will hold a quart.

A box 3 inches square and  $3\frac{1}{4}$  inches deep will hold a pint.

A box 2 feet long, 1 ft. 4 in. wide and 2 ft. 8 in. deep will hold a barrel.

A box 2 feet long, 1 ft. 2 in. wide, and 1 ft. 2 in. deep will hold a half barrel.

### 365. CAPACITIES OF CISTERNS—

|                                          |                                |
|------------------------------------------|--------------------------------|
| 2 feet in diameter, 10 inches deep holds | 19.5 gallons.                  |
| 2 feet in diameter, 20 inches deep holds | 39 gallons.                    |
| 3 feet in diameter, 10 inches deep holds | 44.06 gallons.                 |
| 3 feet in diameter, 20 inches deep holds | 88.12 gallons.                 |
| 4 feet in diameter, 10 inches deep holds | 78.33 gallons.                 |
| 4 feet in diameter, 20 inches deep holds | 156.66 gallons.                |
| 5 feet in diameter, 10 inches deep holds | 122.40 gallons.                |
| 5 feet in diameter, 20 inches deep holds | 244.80 gallons.                |
| 5 feet in diameter, 5 feet deep holds    | 734.40 gallons, 22 barrels.    |
| 6 feet in diameter, 5 feet deep holds    | 1057.50 gallons, 33 barrels.   |
| 6½ feet in diameter, 5 feet deep holds   | 1241.10 gallons, 39 barrels.   |
| 7 feet in diameter, 5 feet deep holds    | 1439.28 gallons, 45 barrels.   |
| 8 feet in diameter, 5 feet deep holds    | 1879.98 gallons, 58 barrels.   |
| 8 feet in diameter, 6 feet deep holds    | 2255.97 gallons, 71 barrels.   |
| 9 feet in diameter, 5 feet deep holds    | 2379.36 gallons, 75 barrels.   |
| 9 feet in diameter, 6 feet deep holds    | 2755.23 gallons, 87 barrels.   |
| 10 feet in diameter, 5 feet deep holds   | 2935.20 gallons, 93 barrels.   |
| 10 feet in diameter, 6 feet deep holds   | 3522.24 gallons, 112 barrels.  |
| 10 feet in diameter, 7 feet deep holds   | 4109.28 gallons, 130 barrels.  |
| 10 feet in diameter, 8 feet deep holds   | 4596.32 gallons, 145 barrels.  |
| 11 feet in diameter, 5 feet deep holds   | 3554.40 gallons, 112 barrels.  |
| 11 feet in diameter, 6 feet deep holds   | 4265.28 gallons, 135 barrels.  |
| 11 feet in diameter, 7 feet deep holds   | 4976.16 gallons, 158 barrels.  |
| 11 feet in diameter, 8 feet deep holds   | 5687.14 gallons, 180 barrels.  |
| 12 feet in diameter, 5 feet deep holds   | 4230.00 gallons, 134 barrels.  |
| 12 feet in diameter, 6 feet deep holds   | 5076.00 gallons, 161 barrels.  |
| 12 feet in diameter, 7 feet deep holds   | 5922.00 gallons, 188 barrels.  |
| 12 feet in diameter, 8 feet deep holds   | 6768.00 gallons, 214 barrels.  |
| 12 feet in diameter, 9 feet deep holds   | 7614.00 gallons, 241 barrels.  |
| 15 feet in diameter, 5 feet deep holds   | 6609.60 gallons, 209 barrels.  |
| 15 feet in diameter, 6 feet deep holds   | 7931.52 gallons, 251 barrels.  |
| 15 feet in diameter, 7 feet deep holds   | 9253.44 gallons, 293 barrels.  |
| 15 feet in diameter, 8 feet deep holds   | 10575.36 gallons, 335 barrels. |
| 15 feet in diameter, 9 feet deep holds   | 11897.28 gallons, 377 barrels. |
| 20 feet in diameter, 10 feet deep holds  | 23501.80 gallons, 746 barrels. |

In the above table only even barrels have been counted, the fractions being omitted, and  $31\frac{1}{2}$  gallons to the barrel being reckoned

### 366. CONTENTS OF VESSELS—

To find the solid contents of a cylindrical vessel: *Multiply the area of the bottom by the height of the vessel.*

To find the area, multiply the square of the diameter by the decimal .7854.

Example—The inside of a cylindrical vessel is 20 inches in diameter and the height 3 feet, how many cubic inches does it contain?

$$20 \times 20 \times .7854 \times 36 = 11309.76$$

To find the cubical contents of a vessel with rectangular base and vertical sides: Multiply the length and breadth of the bottom by the height of the vessel.

Example—How many cubic feet are contained in a tank 6 feet long, 4 feet wide and 3 feet deep?

$$6 \times 4 \times 3 = 72 \text{ feet.}$$

### 367. SQUARE TIMBER—

To find the cubic contents of square timber: Multiply the area of one end in inches by the length of the log in feet and divide the product by 144.

Example—Find the cubical contents of a stick of square timber 36 feet long and 20 inches square.

$$\begin{array}{r} 20 \times 20 \times 36 \\ \hline 144 \end{array} = 100 \text{ feet.}$$

### 368. ROUND TIMBER—

To find the cubical contents in square timber of a stick of round timber: Deduct one-third from the mean diameter in inches and multiply the square of the remainder by the length of the log in feet and divide the product by 144. The mean diameter is found by adding the two ends together and dividing by 2.

Example—Find the cubical contents in square timber of a stick of round timber 26 inches at the larger end, and 22 inches at the smaller end, and 30 feet long?

$$\begin{array}{r} 24 \text{ inches mean diameter.} \\ 8 \text{ one-third deduction.} \\ \hline \end{array}$$

$$16 \text{ remainder, hence}$$

$$\begin{array}{r} 16 \times 16 \times 30 \\ \hline \end{array} = 53\frac{1}{3} \text{ feet.}$$

$$144$$

### 369. SURVEYOR'S MEASURE—

7.92 inches make one link.

25 links make 1 rod.

100 links make 1 chain.

4 rods, 66 feet, make 1 chain.

80 chains make 1 mile.

640 acres makes 1 square mile.

160 square rods make 1 acre.

### 370. OTHER MEASURES—

A hand is 4 inches, a fathom 6 feet, 120 feet one cable in length,

## MISCELLANEOUS RULES.

371—373

a cubit  $1\frac{1}{2}$  feet,  $69\frac{1}{2}$  statute or 60 sea miles 1 degree, 5,280 feet in English or American mile,  $31\frac{1}{2}$  gallons make 1 barrel, 40 gallons 1 tierce, 63 gallons 1 hogshead.

### 371. WEIGHTS PER BUSHEL—

Wheat 60 lbs., barley 48, rye 56, oats 34, peas 60, corn 56, buckwheat 48, clover seed 60, timothy seed 48, blue grass 14, beans 40, hemp 44, flax 50, salt 56, dried apples 22, peaches 33, malt 36, potatoes, onions, turnips, carrots and parsnips 60.

### 372. WEIGHTS AND HEATING QUALITY OF WOOD—

|                                            | Pounds. | Carbon. |
|--------------------------------------------|---------|---------|
| 1 cord of hickory, fairly dry weighs.....  | 4468    | 100     |
| 1 cord of hard maple, dry weighs.....      | 2864    | 58      |
| 1 cord of beech, dry weighs.....           | 3234    | 64      |
| 1 cord of ash, dry weighs.....             | 3449    | 79      |
| 1 cord of birch, dry weighs.....           | 2368    | 49      |
| 1 cord of pitch pine, dry weighs.....      | 1903    | 43      |
| 1 cord of yellow oak, dry weighs.....      | 2920    | 61      |
| 1 cord of white oak, dry weighs.....       | 1870    | 81      |
| 1 cord of Lombardy poplar, dry weighs..... | 1775    | 41      |
| 1 cord of red oak, dry weighs.....         | 3255    | 70      |

### 373. METHODS AND RATES FOR SENDING MONEY—

**REGISTERED LETTERS**—The rates for registered letters, addressed to persons in Canada, United States and Great Britain, are five cents.

**BANK DRAFTS**—The usual rate for all amounts up to \$100.00 is 25 cents; over that amount one-fourth of one per cent.

**POST OFFICE MONEY ORDERS**—Payable in the Dominion of Canada; limit, \$100.00:

|                                      |          |
|--------------------------------------|----------|
| On orders up to \$4.00.....          | 2 cents  |
| Over \$4.00 and up to \$10.00.....   | 5 cents  |
| Over \$10.00 and up to \$20.00.....  | 10 cents |
| Over \$20.00 and up to \$40.00.....  | 20 cents |
| Over \$40.00 and up to \$60.00.....  | 30 cents |
| Over \$60.00 and up to \$80.00.....  | 40 cents |
| Over \$80.00 and up to \$100.00..... | 50 cents |

Payable in the United Kingdom, United States and all foreign countries and British possessions:

|                                     |          |
|-------------------------------------|----------|
| On order up to \$10.00.....         | 10 cents |
| Over \$10.00 and up to \$20.00..... | 20 cents |
| Over \$20.00 and up to \$30.00..... | 30 cents |
| Over \$30.00 and up to \$40.00..... | 40 cents |
| Over \$40.00 and up to \$50.00..... | 50 cents |

## MISCELLANEOUS RULES.

By EXPRESS PARCEL--Lowest and highest charges according to distance carried for remittances in currency or gold.

|                    |        |        |
|--------------------|--------|--------|
| \$ 20 or less..... | \$     | \$ .15 |
| 40 or less.....    |        | .20    |
| 50.....            |        | .25    |
| 70.....            | .25 to | .30    |
| 80.....            | .25 to | .40    |
| 100.....           | .25 to | .45    |
| 125.....           | .25 to | .50    |
| 150.....           | .25 to | .60    |
| 175.....           | .25 to | .75    |
| 200.....           | .30 to | .85    |
| 225.....           | .35 to | .90    |
| 250.....           | .35 to | 1.00   |
| 300.....           | .35 to | 1.25   |

Larger sums in much smaller proportions. Money packages are delivered, as addressed, within the company's delivery limits of every city and village agency, free of charge.

EXPRESS MONEY ORDERS—Payable in United States or Canada.

|                        |           |
|------------------------|-----------|
| For not over \$ 5..... | 5 cents.  |
| For not over 10.....   | 8 cents.  |
| For not over 20.....   | 10 cents. |
| For not over 30.....   | 12 cents. |
| For not over 40.....   | 15 cents. |
| For not over 50.....   | 20 cents. |

Payable in Europe.

|                        |           |
|------------------------|-----------|
| For not over \$10..... | 10 cents. |
| For not over 20.....   | 18 cents. |
| For not over 30.....   | 25 cents. |
| For not over 40.....   | 35 cents. |
| For not over 50.....   | 45 cents. |

For amounts exceeding \$50 at same rates.

Telegraphic transfer of money can be made between all companies' agencies with great promptness at the following usual rates, in addition to cost of telegraphic service: \$100 or less, one per cent. (no charge less than fifty cents); over \$100 to \$200, \$1.25; over \$200 to \$300, \$1.50; over \$300 to \$400, \$1.75; over \$400 to \$500, \$2. For rates for larger sums it is necessary to apply to agents.

# Farm Accounts.

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THE object of Bookkeeping is to reveal the financial condition of the business. This is what every cautious business man wants to know. Every farmer should know at the end of each year whether he has made money or lost, how much, and where the gain or loss occurred.

The following method of Farm Accounts is easily understood, requires but little time to keep, shows at any day in the year just what each crop or kind of stock has cost and produced up to that day, and at the end of the year presents a detailed and accurate account of the entire business.

Only two books are used — a Personal Ledger and a Cash Book. Instead of using the ordinary Day Book, and making entries successively page after page, as is usually done, the work can be wonderfully simplified and shortened by the Personal Ledger. Take a Journal, about 8 by 12 inches, with double money columns, costing about 40 or 50 cents, then use two pages for each account, the left hand for the debtor and the right hand for the credit, as shown in the model. Open a separate account for capital, plant, farm produce, each kind of grain, the hay, cattle, horses, sheep, poultry, farm expense, garden and orchard, house expense, etc. Then, whenever an entry is to be made, open the Personal Ledger to the proper account. Thus every item recorded will be under its own proper heading, and no other posting is needed, and no hunting through a Day Book to make out an account.

For everything except cash transactions, once a week would answer for making the entries, as any farmer could tell Saturday night all that had been done during the week. The cash, however, should be entered at once, as the numerous small expenditures are hard to recall, and particularly where anything is paid or received on account it should be entered immediately.

The first thing to be done is to *take stock*, that is, an inventory of all the assets and liabilities. Then open

## CAPITAL ACCOUNT,

and place on the right hand side the total assets, and on the left hand side the total liabilities. The difference will be the net capital at commencement. Then open

## PLANT ACCOUNT,

and enter on the debtor or left hand side the total value of (the farm,) the carriages, plows, harrows, and all other farm implements and machinery, also the working team and household effects. Next open

## FARM PRODUCE ACCOUNT,

and enter on the left hand side the value of the fodder and grain on hand. Open accounts also for the cattle, horses, sheep, pigs, poultry, etc., and enter on the debtor side of the various accounts their present values. If there is winter wheat in the ground, open an account for wheat, charging it for what it cost to put it in.

Farm Produce Account is used to simplify the work. At the time of threshing, unless the grain is sold immediately, credit each crop for the present value of the grain threshed and for the straw, and debit Farm Produce for the total. Do the same with the hay as it is cut, also with the roots, corn and potatoes, etc. Then credit Farm Produce for all that is sold during the year, taken for family use, or fed to the stock.

#### FARM EXPENSE

Account should be carefully kept. This account should be charged for the taxes labor, repairs, keep of working teams, and rent, if the farmer is not the owner of the property, agricultural papers and fairs, nails, glass, etc., but forks, rakes, shovels, etc., purchased during the year should be charged against Plant Account.

#### FAMILY EXPENSE

Account is the hardest of all to manage. Credit Family Expense Account for the female help and the board of the men, at the same prices labor and board run at in your community, and charge Family Expense for everything that goes in the house. Where milk is sold, cows should be credited for all the milk obtained, and Family Account debited for the part that is not sold. When the milk is not sold, the butter should be weighed at each churning, and "cows" credited for the amount, and Family Account debited for the same. In that case it would not be necessary to take any account of the milk used in the family, or of that fed to the calves and pigs. Of course, by doing this, cows do not get their full credit, and the pigs and calves are not charged for their full cost, but the one balances the other, and it would scarcely pay to follow the process any further.

Poultry should be credited for all the eggs brought into the house, and Family Account charged. When butter and eggs thus treated are exchanged for groceries or dry goods for the use of the family, it would not be necessary to make any entry, as it is simply an exchange of commodities. But if nails, rakes, etc., for farm use, are purchased with butter and eggs, then "Plant," or Farm Expense Account should be charged and Family Account credited.

#### A CASH BOOK

should be kept, and all cash taken should be entered on left hand, or debtor side, and all cash paid out entered on the right hand side. The form of Cash Book shown here is very easily kept.

#### THE BLACKSMITH AND GROCER.

If farmers knew how much they lose every year by running on credit with their blacksmith and storekeeper, they would pay spot cash, even if they had to borrow the money.

Where cash is not paid then a Pass Book should be kept with each, and never fail to have it always go to the shop or store to receive every purchase or item of repair. Then when the bill is paid make an entry in the Cash Book, giving the merchant's or blacksmith's name, and state whether it was in full of account, or only a part payment. The Pass Book should also show the payment. These Pass Books should be preserved as well as receipts. In this way it is but little trouble to handle these numerous items as they will be entered in total. If the payment is made in produce, the proper account, as hay or oats, would contain the entry, instead of the Cash Book.



## FARM ACCOUNTS.

3

### FARM LABOR.

Every crop should be charged with the value of the labor at that season of the year that is bestowed upon it in preparing the ground, cost of seed, harvesting, threshing, and marketing. It is not difficult to find the value of the labor, as every farmer knows what he would have to pay if he were hiring a laborer, and his own labor ought to be worth as much as that of a hired man.

It will be noticed in the model set we have, for all the crops, used the first column on the debtor side for the labor, and the second, for the value of the seed and money paid out.

This is done so that at the end of the year, by adding up that first column, it will be known how much of the labor of the men has been charged against the various crops; then the remainder of the year's wages for yourself and man, if one is employed by the year, should be charged in the Farm Expense Account.

### THE WORKING TEAM,

properly, should be classed along with "plant," the same as the waggons, harrows, etc. When this is done, their labor should be charged against the respective crops, and Farm Produce credited for their keeping. But when they are classed as "horses," instead of "plant," the crops are charged for their labor, the same as in the other case, but "horses" are credited for the same. For their keeping, Farm Produce will be credited, and Horses debited.

### INVENTORY.

At the end of the year an inventory must be taken of all the property, and also the debts, if any exist. Make a list of the present value of the farm, farm implements, stock, wheat in ground, household furniture, etc. Each of those accounts in your personal ledger will be credited for the amount by writing, in red ink, *By Inventory*, on the credit side, as shown in the model. Then the accounts are closed.

### CLOSING THE LEDGER.

In closing the Accounts leave Capital until last. Commence at the one next to it, writing in the date, Loss and Gain, and the amount of the difference between the two sides, using red ink, (see model). All the Personal Accounts, Bank Accounts, Bills Receivable and Bills Payable would be closed Balance, instead of Loss and Gain.

Then open a Loss and Gain Account and enter in it all the accounts that have been closed Loss and Gain, writing the name of the account, the date of closing and the amount of the difference. Be sure to make the entry on the proper side of Loss and Gain. The credit side will contain all the gains, and the debit the expenses and losses. Take Wheat Account, for instance, the credit side is the larger, hence shows a gain. The red ink is on the debit side, and in carrying that amount into Loss and Gain it goes on the opposite, or credit side, in black ink, (see model). All the accounts similarly are placed on the opposite side to that of the red ink.

After all the accounts have been closed, except Loss and Gain and Capital, then close Loss and Gain itself into Capital Account. The difference between the two sides being carried over into Capital, in black ink, writing Loss and Gain for the amount. If it is a gain it will be on the credit side, but if a loss it will be on the debtor side. Then Capital Account is closed by writing on the debtor side, in red ink, *To Balance*, for the difference between the two sides. This difference will now be your net worth, or capital, at closing. Then this Balance is written, in black ink, over on the credit side, under the ruling, ready for next year's entries. Do the same thing with the Personal Accounts, Bank, Bills Receivable, and Bills Payable. The difference between the two sides of your Cash Book will show the amount of money you have on hand.

# Material for Model Set.

STAMFORD, April 2nd, 1892.

James Smith commenced this day to keep accounts with the business of his farm. He has J. M. Henry employed as farm laborer by the year, at \$12 per month, including board and laundry, payable half-yearly. He will also charge the farm the same price for his own labor.

His wife has a young woman hired for housework, at \$1.50 per week. She will also charge Family Expense the same for her own labor.

Mrs. Smith will keep a Family Expense book, in which she will credit "Poultry" for all the eggs brought in the house, and credit Cattle for all the butter made. These two items will be charged against Family Expense account every month, or at the end of the year, as may be thought best. The butter and eggs that may be exchanged for groceries, or other goods for family use, will be entered in Mrs. Smith's book, but will not be entered in the "Family Expense" account. If, however, such things as forks, rakes, nails, etc., were purchased by the butter and eggs, then "Family Expense" account will be credited for the amount, and "Plant," or Farm Expense debited for the same.

## INVENTORY.

Farm, consisting of 100 acres, valued at \$6,000; 10 acres sown with winter wheat, costing for labor and seed, \$60; cash on hand, \$150. Farm implements, consisting of:—1 self-binder, \$140; 1 horse rake, \$15; 2 plows, \$30; 1 iron harrow, \$20; 1 cultivator, \$10; 1 seed drill, \$40; 1 lumber waggon, \$40; 1 democrat waggon, \$50; 1 buggy, \$75; 1 double sleigh, \$25; 2 sets double harness, \$40; 1 cutter, \$30; sundry small implements, \$15; farm produce on hand, \$140; household furnishings, \$600; working team, \$200; two young horses and road team, \$320; 4 cows and 6 young cattle, \$215; 25 head of sheep, \$125; poultry, \$14. Total resources amounting to \$8,354.

Now enter amounts in their respective accounts, and the cash in the cash book, placing the amount in the second money column.

Now open "Capital" account, and place the total on the credit side, \$8,354. Next open "Plant" account, and place on the debtor side, \$1,330, and value of the farm implements, house furnishings, and working team. Enter the \$150 cash in the Cash Book, on the debtor side. Then open real estate, horses, cattle, sheep, farm produce, wheat, and poultry, and enter the proper amounts on debtor side of each (see model). Your books are now open ready for the year's business.

A few transactions in connection with the putting in, harvesting, threshing, and marketing of each of the crops, except the roots, corn, and potatoes will be given; also a few transactions in connection with the live stock, so as to furnish a sample entry as a guide.

## TRANSACTIONS.

|                                                                    |          |
|--------------------------------------------------------------------|----------|
| Aprl. 4. Sold 1 cow for cash .....                                 | \$ 40 00 |
| " 9. Exchanged at mill, 8 bushels wheat for flour, @ 90 cents..... | 7 20     |

# MATERIAL FOR MODEL SET.

5

|       |     |                                                              |        |
|-------|-----|--------------------------------------------------------------|--------|
| Aprl. | 9.  | 5 days in preparing oats ground, @ \$2.50 .....              | 12 50  |
| "     | 9.  | 30 bushels seed oats, @ 30 cents.....                        | 9 00   |
| "     | 16. | 6 days preparing barley ground, 2 teams.....                 | 30 00  |
| "     | 16. | 20 bushels seed barley, @ 80 cents .....                     | 16 00  |
| "     | 25. | Bought for cash, pair boots for self .....                   | 3 00   |
| "     | 25. | Paid cash for groceries.....                                 | 1 20   |
| "     | 30. | Paid J. Williams cash for fencing.....                       | 3 00   |
| "     | 30. | Paid J. Johnson cash for blacksmithing .....                 | 1 10   |
| May   | 2.  | To-day turned cattle, sheep, and horses to pasture.          |        |
| "     | 2.  | Feed consumed by cattle, \$12; sheep, \$5; horses, \$8 ..... |        |
| "     | 2.  | Sold 5 bushels potatoes, for cash, at 40 cents.....          | 2 00   |
| "     | 18. | Paid cash for work in orchard .....                          | 6 00   |
| "     | 30. | Paid cash for shearing sheep.....                            | 4 00   |
| June  | 5.  | Sold for cash 175 lbs. wool, @ 20 cents.....                 | 70 00  |
| "     | 5.  | Paid J. Johnson cash for blacksmithing .....                 | 2 60   |
| "     | 5.  | Paid cash for dry goods for family.....                      | 5 50   |
| "     | 5.  | Paid J. M. Henry cash on wages.....                          | 10 00  |
| "     | 5.  | Paid cash for household expenses.....                        | 20 00  |
| July  | 5.  | 4 days for 2 teams and man making hay.....                   | 20 00  |
| "     | 5.  | Paid cash for hired help in haying.....                      | 10 00  |
| "     | 7.  | Sold for cash 3 loads of hay from field .....                | 16 00  |
| "     | 8.  | Remainder of hay crop, estimated at 30 tons, @ \$8 .....     | 240 00 |
| "     | 24. | 4 days for 2 teams and men harvesting wheat.....             | 15 00  |
| "     | 24. | Paid cash for hired help in wheat.....                       | 6 00   |
| Aug.  | 2.  | 2 days for 2 teams and men harvesting barley .....           | 10 00  |
| "     | 9.  | Paid cash for threshing wheat.....                           | 12 00  |
| "     | 9.  | Labor in threshing wheat .....                               | 3 00   |
| "     | 9.  | Value of wheat crop, 250 bushels @ 90 cents.....             | 225 00 |
| "     | 9.  | Value of wheat straw .....                                   | 9 00   |
| "     | 9.  | Value of 300 bushels barley, at 60 cents.....                | 180 00 |
| "     | 9.  | Value of the straw .....                                     | 14 50  |
| "     | 9.  | Paid cash for threshing barley .....                         | 7 00   |
| "     | 9.  | Labor for threshing.....                                     | 2 50   |
| "     | 9.  | Value of oats, 280 bushels, @ 28 cents.....                  | 78 40  |
| "     | 9.  | Value of oats straw .....                                    | 8 00   |
| "     | 9.  | Paid cash for threshing oats .....                           | 6 00   |
| "     | 9.  | Labor for threshing oats.....                                | 1 75   |
| "     | 23. | Preparing ground for fall wheat.....                         | 20 00  |
| "     | 23. | 20 bushels seed wheat, @ 80 cents.....                       | 16 00  |
| Sept. | 4.  | Sold 1 horse for cash.....                                   | 103 00 |
| "     | 5.  | Sold for cash 18 bushels apples .....                        | 9 00   |
| "     | 25. | Sold for cash 20 lambs.....                                  | 40 00  |
| "     | 25. | Paid cash towards church funds.....                          | 10 00  |
| "     | 25. | Paid cash for county fair expenses.....                      | 8 00   |
| "     | 25. | Sold for cash 30 baskets peaches .....                       | 45 00  |
| "     | 25. | Paid cash for household expenses .....                       | 15 00  |
| Oct.  | 5.  | Labor in picking and barreling apples.....                   | 5 00   |
| "     | 5.  | Paid cash for 50 apple barrels.....                          | 5 00   |
| "     | 5.  | Paid J. M. Henry balance half-year's wages.....              | 62 00  |
| "     | 7.  | Sold 50 barrels of apples from orchard for cash .....        | 60 00  |
| "     | 7.  | Bought for cash 4 head of young cattle.....                  | 60 00  |
| "     | 12. | Labor in picking apples.....                                 | 15 00  |
| "     | 12. | 200 bushels apples put in cellar, valued at .....            | 60 00  |

## MATERIAL FOR MODEL SET.

|          |                                                                                                                                                         |        |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| Oct. 12. | Took stock from pasture, and charge horses \$15; cattle, \$25; and sheep, \$9.....                                                                      |        |
| Oct. 16. | Paid cash for taxes .....                                                                                                                               | 25 00  |
| " 29.    | do crsh for household expenses.....                                                                                                                     | 20 00  |
| Dec. 22. | Sold for cash 4 doz. fowls .....                                                                                                                        | 24 00  |
| Jan. 5.  | Sold for cash 100 bushels wheat @ 85 cents per bushel.....                                                                                              | 85 00  |
| " 5.     | Bought, for note at 3 months, light sleigh .....                                                                                                        | 35 00  |
| " 5.     | Labor for marketing wheat.....                                                                                                                          | 4 00   |
| " 5.     | Paid cash for agricultural paper.....                                                                                                                   | 2 00   |
| " 5.     | Paid cash for county and church papers.....                                                                                                             | 3 00   |
| " 19.    | Sold for cash 250 bushels barley .....                                                                                                                  | 175 00 |
| Mar. 10. | Sold for cash, 5 tons hay.....                                                                                                                          | 60 00  |
| " 30.    | Received cash for wintering 2 cattle.....                                                                                                               | 20 00  |
|          | 30. Cost of fodder for wintering horses, \$120; 30 Cattle, \$60; sheep, \$40; poultry, \$80.....                                                        | 300 00 |
| April 2. | Paid J. M. Henry balance of wages.....                                                                                                                  | 72 00  |
|          | Mrs. Smith's expense-book shows 1150 lbs. butter, valued at \$257 50, and 300 dozen eggs, valued at \$60.                                               |        |
|          | Family Expense account must be credited for the labor of hired girl, and Mrs. Smith for year, \$156; also, for the board of the man, place at \$233.    |        |
|          | Farm expense must be debted for these amounts.                                                                                                          |        |
|          | Farm expenses must also be debted for wages of Mr. Smith and the hired man that has not been charged against the various crops, amounting to \$165, 25. |        |

## INVENTORY.

Farm valued at \$6,000. Farm implements (estimated as at the beginning), deducting 10 per cent. for wear, \$508.50. House furnishings, \$540. Working teams, \$200. Other horses, \$350. Thirteen head of cattle, \$360. Forty head of sheep, \$200. Poultry, \$20. Farm produce on hand, \$180. Value of manure, \$25.

Now credit each of the above accounts "By Inventory," in red ink, for the proper amounts.

## CLOSING THE LEDGER.

After crediting the accounts for the *inventories*, then take the difference between the two sides and put it on the smaller side in red ink, Loss and Gain for all except Bills Payable which closes *To Balance*, as it is a liability. Carry all those differences into the Loss and Gain account, and then close Loss and Gain into Capital. The difference now between the two sides of Loss and Gain will be your net gain for the year which in this set is \$979, 20.

❖ PERSONAL ❖

LEDGER AND JOURNAL.

**Dr. PERSONAL LEDGER AND JOURNAL CAPITAL**

|       |   |                  |    |  |         |    |
|-------|---|------------------|----|--|---------|----|
| *Apl. | 2 | To balance ..... | \$ |  | \$9,333 | 20 |
|-------|---|------------------|----|--|---------|----|

**Dr. REAL**

|       |   |                                     |  |  |         |    |
|-------|---|-------------------------------------|--|--|---------|----|
| April | 2 | 100 acres of farm and orchard ..... |  |  | \$6,000 | 00 |
|-------|---|-------------------------------------|--|--|---------|----|

**Dr. FARM**

|       |   |                                            |     |    |       |    |
|-------|---|--------------------------------------------|-----|----|-------|----|
| April | 2 | Fodder and grain on hand .....             | \$  |    | \$140 | 00 |
| July  | 8 | Hay crop, 30 tons, @ \$8 .....             | 240 | 00 |       |    |
| Aug.  | 9 | Wheat crop, 250 bushels, @ 90 cents .....  | 225 | 00 |       |    |
| "     | " | " straw .....                              | 9   | 00 |       |    |
| "     | 9 | Barley crop, 300 bushels, @ 60 cents ..... | 180 | 00 |       |    |
| "     | 9 | " straw .....                              | 4   | 50 |       |    |
| "     | 9 | Oats crop, 280 bushels, @ 28 cents .....   | 78  | 40 |       |    |
| "     | 9 | Oats straw .....                           | 8   | 00 |       |    |
| *Apl. | 2 | To loss and gain .....                     |     |    | 744   | 90 |
|       |   |                                            |     |    | 111   | 30 |
|       |   |                                            |     |    | \$856 | 20 |

**Dr. HORSES.**

|            |    |                                    |     |    |       |    |
|------------|----|------------------------------------|-----|----|-------|----|
| April      | 2  | 2 young horses and road team ..... | \$  |    | \$320 | 00 |
| May        | 2  | Cost of feed .....                 | 8   | 00 |       |    |
| Oct. 1893. | 12 | Pasture.....                       | 15  | 00 |       |    |
| Mar.       | 30 | Cost of fodder for wintering ..... | 120 | 00 |       |    |
|            |    |                                    |     |    | 143   | 00 |
|            |    |                                    |     |    | \$463 | 00 |

\* To be written in red ink.

# ACCOUNT. PERSONAL LEDGER AND JOURNAL

|       |   |                                 |  |         | Cr. |
|-------|---|---------------------------------|--|---------|-----|
| 1892. |   |                                 |  |         |     |
| April | 2 | By Sundries .....               |  | \$8,354 | 00  |
| 1893. |   |                                 |  |         |     |
| April | 2 | " Loss and Gain .....           |  | 979     | 20  |
|       |   |                                 |  | \$9,333 | 20  |
| 1893. |   |                                 |  |         |     |
| April | 2 | By Balance—net capital. . . . . |  | \$9,333 | 20  |

## ESTATE.

|       |   |                    |  |         |    |
|-------|---|--------------------|--|---------|----|
| *Apl. | 2 | By Inventory ..... |  | \$6,000 | 00 |
|-------|---|--------------------|--|---------|----|

## PRODUCE.

|       |    |                                               |         |        | Cr. |
|-------|----|-----------------------------------------------|---------|--------|-----|
| 1892. |    |                                               |         |        |     |
| April | 9  | Exchanged 8 bushels wheat for flour @ 90 c... | \$ 7 20 |        |     |
| May   | 2  | Sold 5 bushels potatoes for cash, @ 40 cents. | 2 00    |        |     |
| "     | 2  | Feed consumed by live stock .....             | 25 00   |        |     |
| Oct.  | 7  | Pasturage for stock .....                     | 49 00   |        |     |
| 1893. |    |                                               |         |        |     |
| Jan.  | 5  | Sold for cash 100 bushels wheat @ 85 cents.   | 85 00   |        |     |
| "     | 19 | Sold 250 bushels barley @ 70 cents. ....      | 175 00  |        |     |
| Mar.  | 10 | Sold for cash 5 tons hay @ \$12. ....         | 60 00   |        |     |
| "     | 30 | Received cash for wintering 2 head of cattle  | 20 00   |        |     |
| "     | 30 | Cost of fodder for wintering stock .....      | 228 00  |        |     |
| *Apl. | 2  | By Inventory .....                            | 205 00  |        |     |
|       |    |                                               |         | \$ 856 | 20  |
|       |    |                                               |         | \$ 856 | 20  |

## HORSES.

|       |   |                             |  |        | Cr. |
|-------|---|-----------------------------|--|--------|-----|
| Sept. | 4 | Sold 1 horse for cash ..... |  | \$ 105 | 00  |
| *Apl. | 2 | By Inventory .....          |  | 350    | 00  |
| "     | 2 | " Loss and Gain .....       |  | 8      | 00  |
|       |   |                             |  | \$ 463 | 00  |

\*To be written in red ink.

**Dr. PERSONAL LEDGER AND JOURNAL FAMILY**

|       |    |                                               |    |     |    |       |    |
|-------|----|-----------------------------------------------|----|-----|----|-------|----|
| April | 25 | Paid cash for groceries .....                 | \$ | 1   | 20 |       |    |
| June  | 5  | " " " dry goods .....                         |    | 5   | 50 | \$    |    |
| Sept. | 25 | Paid cash towards church funds .....          |    | 10  | 00 |       |    |
| Oct.  | 12 | 200 bushels apples put in cellar .....        |    | 60  | 00 |       |    |
| 1893. |    |                                               |    |     |    |       |    |
| Jan.  | 5  | Paid for county and church papers .....       |    | 3   | 00 |       |    |
| Mar.  | 30 | 1,150 lbs. butter for season @ 25 cents ..... |    | 287 | 50 |       |    |
| "     | "  | 300 dozen eggs for season @ 20 cents .....    |    | 60  | 00 |       |    |
| "     | "  | Wages of hired girl paid in cash .....        |    | 78  | 00 |       |    |
|       |    |                                               |    |     |    | 505   | 20 |
|       |    |                                               |    |     |    | \$505 | 20 |

**Dr. CATTLE.**

|       |    |                                 |    |    |    |       |    |
|-------|----|---------------------------------|----|----|----|-------|----|
| April | 2  | 4 cows and 6 young cattle ..... | \$ |    |    | \$215 | 00 |
| May   | 2  | Cost of fodder .....            |    | 12 | 00 |       |    |
| Oct.  | 7  | Bought 4 head of cattle .....   |    | 60 | 00 |       |    |
| "     | 13 | Pasturage for summer .....      |    | 25 | 00 |       |    |
| 1893. |    |                                 |    |    |    |       |    |
| Mar.  | 30 | Cost of wintering .....         |    | 60 | 00 |       |    |
|       |    |                                 |    |    |    | 157   | 00 |
| *Apl. | 2  | To loss and gain .....          |    |    |    | 315   | 50 |
|       |    |                                 |    |    |    | \$687 | 50 |

**Dr. SHEEP.**

|       |    |                            |    |    |    |       |    |
|-------|----|----------------------------|----|----|----|-------|----|
| April | 2  | 25 head .....              | \$ |    |    | \$125 | 00 |
| May   | 2  | Cost of feed .....         |    | 5  | 00 |       |    |
| "     | 30 | Paid for shearing .....    |    | 4  | 00 |       |    |
| Oct.  | 12 | Pasturage for summer ..... |    | 40 | 00 |       |    |
|       |    |                            |    |    |    | 49    | 00 |
| *Apl. | 2  | To loss and gain .....     |    |    |    | 136   | 00 |
|       |    |                            |    |    |    | \$310 | 00 |

\*To be written in red ink.



**Cr.**

## CATTLE.

Cr.

**SHEEP.**

Cr.

\*To be written in red ink.

**Dr. PERSONAL LEDGER AND JOURNAL. POULTRY.**

|             |    |                           |    |    |           |
|-------------|----|---------------------------|----|----|-----------|
| April 1893. | 2  | 30 hens and 10 ducks..... | \$ |    | \$ 14 00  |
| Mar.        | 30 | Cost of wintering.....    | 8  | 00 |           |
| *Apl.       | 2  | To loss and gain.....     |    |    | 82 00     |
|             |    |                           |    |    | \$ 104 00 |

**Dr. WINTER.**

|       |    |                                            |       |    |          |
|-------|----|--------------------------------------------|-------|----|----------|
| April | 2  | Cost of labor and seed for 10 acres .....  |       |    | \$ 60 00 |
| July  | 24 | 4 days for two teams and men harvesting. . | \$ 15 | 00 |          |
| "     | "  | Paid cash for labor.....                   |       |    | 6 00     |
| Aug.  | 9  | Labor for threshing.....                   | 3     | 00 |          |
| "     | "  | Paid cash for threshing .....              |       |    | 12 00    |
| 1893. |    |                                            |       |    |          |
| Jan.  | 5  | Labor in marketing .....                   | 4     | 00 |          |
|       |    |                                            |       |    | 22 00    |
| *Apl. | 2  | To loss and gain .....                     |       |    | 134 00   |
|       |    |                                            |       |    | \$234 00 |

**Dr. OATS.**

|       |   |                                  |      |    |         |
|-------|---|----------------------------------|------|----|---------|
| April | 9 | 5 days preparing ground .....    | \$12 | 50 |         |
| "     | " | 30 bushels seed @ 30 cents ..... |      |    | \$ 9 00 |
| "     | " | Paid cash for threshing .....    |      |    | 6 00    |
| "     | " | Labor for threshing .....        | 1    | 75 |         |
|       |   |                                  |      |    | 14 25   |
| *Apl. | 2 | To loss and gain .....           |      |    | 57 15   |
|       |   |                                  |      |    | \$86 40 |

**Dr. PLANT**

|       |   |                                              |    |    |            |
|-------|---|----------------------------------------------|----|----|------------|
| 1892. |   |                                              |    |    |            |
| April | 2 | Value of plant as per inventory .....        | \$ |    | \$1,330 00 |
| 1893. |   |                                              |    |    |            |
| Jan.  | 5 | Bought light sleigh for note at 3 months:... | 35 | 00 |            |
|       |   |                                              |    |    | 35 00      |
|       |   |                                              |    |    | \$1,365 00 |

\*To be written in red ink.

# POULTRY. PERSONAL LEDGER AND JOURNAL.

Cr.

|            |    |                             |    |    |    |    |       |    |
|------------|----|-----------------------------|----|----|----|----|-------|----|
| Dec. 1893. | 22 | Sold 4 doz. chickens.....   | \$ | 24 | 00 | \$ |       |    |
| Mar.       | 30 | 300 doz. eggs for year..... |    | 10 | 00 |    |       |    |
| *Apl.      | 2  | By Inventory .....          |    | 20 | 00 |    | 104   | 00 |
|            |    |                             |    |    |    |    | \$104 | 00 |

## WHEAT.

Cr.

|      |   |                                     |       |    |       |        |
|------|---|-------------------------------------|-------|----|-------|--------|
| Aug. | 9 | 250 bushels valued @ 90 cents ..... | \$225 | 00 |       |        |
| "    | " | Value of straw .....                | 9     | 00 |       | 234 00 |
|      |   |                                     |       |    | \$234 | 00     |

## OATS.

Cr.

|      |   |                                     |      |    |      |         |
|------|---|-------------------------------------|------|----|------|---------|
| Aug. | 9 | 280 bushels valued @ 28 cents ..... | \$78 | 40 |      |         |
| "    | " | Value of straw .....                | 8    | 00 |      | \$86 40 |
|      |   |                                     |      |    | \$86 | 40      |

## ACCOUNT.

Cr.

|       |   |                     |  |  |         |    |
|-------|---|---------------------|--|--|---------|----|
| *Apl. | 2 | By Inventory .....  |  |  | \$1,248 | 50 |
| * "   | " | Loss and Gain ..... |  |  | 116     | 50 |
|       |   |                     |  |  | \$1,365 | 00 |

\*To be written in red ink.

**Dr. PERSONAL LEDGER AND JOURNAL. BARLEY.**

|       |    |                                            |       |    |    |          |
|-------|----|--------------------------------------------|-------|----|----|----------|
| April | 16 | 6 days preparing ground—2 teams.....       | \$ 30 | 00 | \$ |          |
| "     | 16 | 20 bushels seed @ 80 cts.....              |       |    |    | 16 00    |
| July  | 24 | 2 days for 2 teams and men harvesting..... | 10    | 00 |    |          |
| Aug.  | 9  | Paid for threshing.....                    |       |    |    | 7 00     |
| "     | 9  | Labor for threshing.....                   | 2     | 50 |    | 42 50    |
| *Apl. | 2  | To loss and gain.....                      |       |    |    | 119 00   |
|       |    |                                            |       |    |    | \$184 50 |

**Dr. FARM**

|            |    |                                                              |      |    |    |          |
|------------|----|--------------------------------------------------------------|------|----|----|----------|
| April      | 25 | Bought pair of boots for self.....                           | \$ 3 | 00 | \$ |          |
| "          | 30 | Paid J. Williams for fencing.....                            | 3    | 00 |    |          |
| "          | 30 | " J. Johnson for blacksmithing.....                          | 1    | 10 |    |          |
| June       | 5  | " " " ".....                                                 | 2    | 60 |    |          |
| Sept.      | 25 | " county fair expenses.....                                  | 8    | 00 |    |          |
| Oct. 1893. | 16 | " taxes.....                                                 | 25   | 0  |    |          |
| Jan.       | 5  | Subscription to agricultural papers.....                     | 2    | 00 |    |          |
| Mar.       | 30 | Wages of J. M. Henry and self not charged against crops..... | 151  | 25 |    | 196 05   |
|            |    |                                                              |      |    |    | \$196 05 |

**Dr. GARDEN AND**

|       |    |                                    |    |    |        |          |
|-------|----|------------------------------------|----|----|--------|----------|
| May   | 18 | Paid cash for work in orchard..... | \$ |    | \$ 6   | 00       |
| Oct.  | 4  | Picking and barreling apples.....  | 5  | 00 |        |          |
| "     | 7  | Paid cash for barrels.....         |    |    | 5      | 00       |
| "     | 12 | Picking apples.....                | 15 | 00 |        |          |
| *Apl. | 2  | To loss and gain.....              |    |    | 20 143 | 00       |
|       |    |                                    |    |    |        | \$174 00 |

\*To be written in red ink.

# **BARLEY. PERSONAL LEDGER AND JOURNAL.**

**Cr.**

|      |   |                                  |       |    |       |    |
|------|---|----------------------------------|-------|----|-------|----|
| Aug. | 9 | 300 bushels valued @ 60 cts..... | \$180 | 00 | \$    |    |
| "    | 9 | Value of straw.....              | 4     | 50 |       |    |
|      |   |                                  |       |    | 184   | 50 |
|      |   |                                  |       |    | \$184 | 50 |

## **EXPENSE.**

**Cr.**

|       |   |                       |  |  |       |    |
|-------|---|-----------------------|--|--|-------|----|
| *Apl. | 2 | By loss and gain..... |  |  | \$196 | 05 |
|       |   |                       |  |  | \$196 | 05 |

## **ORCHARD.**

**Cr.**

|       |    |                                              |    |    |    |       |    |
|-------|----|----------------------------------------------|----|----|----|-------|----|
| Sept. | 5  | Sold for cash 18 bushels apples @ 50 cts.... | \$ | 9  | 00 | \$    |    |
| "     | 28 | " 30 baskets peaches @ \$1.50 .....          |    | 45 | 00 |       |    |
| Oct.  | 7  | " 50 barrels apples @ \$1.20.....            |    | 60 | 00 |       |    |
| "     | 12 | 200 bushels apples put in cellar.....        |    | 60 | 00 |       |    |
|       |    |                                              |    |    |    | 174   | 00 |
|       |    |                                              |    |    |    | \$174 | 00 |

\* To be written in red ink.

## Dr. PERSONAL LEDGER AND JOURNAL. HAY.

|       |   | Debit                                | Credit   |
|-------|---|--------------------------------------|----------|
| July  | 5 | 4 days for 2 teams and men . . . . . | \$ 20 00 |
| "     | 5 | Paid cash for help . . . . .         | 10 00    |
|       |   |                                      | 20 00    |
| *Apl. | 2 | To loss and gain . . . . .           | 226 00   |
|       |   |                                      | \$256 00 |

Dr. WHEAT.

|      |    |                                  |       |    |       |
|------|----|----------------------------------|-------|----|-------|
| Aug. | 23 | Preparing ground.....            | \$ 20 | 00 | \$    |
| "    | 23 | 20 bushels seed @ 80 cents ..... |       |    | 16 00 |

Dr. BILLS

|       |   |                      |          |
|-------|---|----------------------|----------|
| *Apl. | 2 | To Balance . . . . . | \$ 35 00 |
|-------|---|----------------------|----------|

| Dr. | (Expenses) | LOSS AND |
|-----|------------|----------|
|-----|------------|----------|

|        |   |                                  |  |  |         |   |
|--------|---|----------------------------------|--|--|---------|---|
| April. |   | To Plant .....                   |  |  | \$116   | 5 |
| "      | 2 | " Horses .....                   |  |  | 8       | 0 |
| "      | 2 | " Farm expense .....             |  |  | 196     | 0 |
| "      | 2 | " Family expense.....            |  |  | 24      | 2 |
| * "    | 2 | " Capital account, net gain..... |  |  | 979     | 2 |
|        |   |                                  |  |  | \$1,323 | 9 |

\* To be written in red ink.

**HAY.****PERSONAL LEDGER AND JOURNAL.****Cr.**

|      |   |                                         |       |    |    |       |    |
|------|---|-----------------------------------------|-------|----|----|-------|----|
| July | 7 | Sold for cash 2 loads .....             | \$ 16 | 00 | \$ |       |    |
| "    | 8 | Value of balance of crop, 30 tons ..... | 240   | 00 |    | 256   | 00 |
|      |   |                                         |       |    |    | \$256 | 00 |

**WHEAT. (1892-93.)****Cr.**

|       |   |                    |  |  |       |    |
|-------|---|--------------------|--|--|-------|----|
| *Apl. | 2 | By inventory ..... |  |  | \$ 36 | 00 |
|-------|---|--------------------|--|--|-------|----|

**PAYABLE.****Cr.**

|      |   |                                                 |  |  |       |    |
|------|---|-------------------------------------------------|--|--|-------|----|
| Jan. | 5 | Gave H. Smith note at 3 months for sleigh ..... |  |  | \$ 35 | 00 |
|------|---|-------------------------------------------------|--|--|-------|----|

**GAIN. (Gains.)****Cr.**

|        |   |                            |  |  |         |    |
|--------|---|----------------------------|--|--|---------|----|
| April. | 2 | By farm produce .....      |  |  | \$111   | 30 |
| "      | 2 | " cattle .....             |  |  | 315     | 50 |
| "      | 2 | " sheep .....              |  |  | 136     | 00 |
| "      | 2 | " poultry .....            |  |  | 82      | 00 |
| "      | 2 | " oats .....               |  |  | 57      | 15 |
| "      | 2 | " winter wheat .....       |  |  | 134     | 00 |
| "      | 2 | " barley .....             |  |  | 119     | 00 |
| "      | 2 | " garden and orchard ..... |  |  | 143     | 00 |
| "      | 2 | " hay .....                |  |  | 226     | 00 |
|        |   |                            |  |  | \$1,323 | 95 |

\* To be written in red ink.

Dr.

## PERSONAL LEDGER AND JOURNAL

CASH

|       |    |                                         |        |    |          |
|-------|----|-----------------------------------------|--------|----|----------|
| 1891. |    |                                         |        |    |          |
| April | 2  | Amount on hand .....                    | \$ 150 | 00 | \$       |
| "     | 4  | Sold 1 cow for cash for .....           | 40     | 00 |          |
| May   | 2  | " 5 bushels potatoes @ 40 cents ....    | 2      | 00 |          |
| June  | 5  | " 175 lbs. wool @ 40 cents .....        | 70     | 00 |          |
| July  | 7  | " 2 loads hay .....                     | 16     | 00 |          |
| Aug.  | 4  | " Horse .....                           | 105    | 00 |          |
| "     | 5  | " Apples .....                          | 9      | 00 |          |
| "     | 25 | " 20 lambs @ \$2 .....                  | 40     | 00 |          |
| "     | 25 | " 30 baskets peaches @ \$1.50 .....     | 45     | 00 |          |
| Oct.  | 12 | " 50 bbls. apples @ \$1.20 .....        | 60     | 00 |          |
| Dec.  | 22 | " 4 doz. fowls. ....                    | 24     | 00 |          |
| Jan.  | 5  | " 100 bushels wheat @ 85 cents ....     | 85     | 00 |          |
| "     | 19 | " 250 " barley @ 70 cents ....          | 175    | 00 |          |
| Mar.  | 10 | " 5 tons hay @ \$12.00 .....            | 60     | 00 |          |
| "     | 30 | " Recd'd for winter'g 2 head of cattle. | 20     | 00 |          |
|       |    |                                         |        |    | \$901 00 |

April 2 To balance brought forward..... \$526 60

\$901 00



## BOOK.

## PERSONAL LEDGER AND JOURNAL.

Cr.

|       |    |                                             |    |    |    |       |    |
|-------|----|---------------------------------------------|----|----|----|-------|----|
| April | 25 | Paid for boots for self .....               | \$ | 3  | 00 | \$    |    |
| "     | 25 | " " groceries .....                         |    | 1  | 20 |       |    |
| "     | 30 | " John Williams for fencing .....           |    | 3  | 00 |       |    |
| "     | 30 | " J. Johnson for blacksmithing .....        |    | 1  | 10 |       |    |
| May   | 18 | " for work in orchard .....                 |    | 6  | 00 |       |    |
| "     | 30 | " " shearing sheep .....                    |    | 4  | 00 |       |    |
| June  | 5  | " J. Johnson for blacksmithing .....        |    | 2  | 60 |       |    |
| "     | 5  | " for household expenses .....              |    | 20 | 00 |       |    |
| "     | 5  | " " dry goods for family .....              |    | 5  | 50 |       |    |
| "     | 5  | " J. M. Henry on wages account .....        |    | 10 | 00 |       |    |
| July  | 24 | " for labor in wheat harvest .....          |    | 6  | 00 |       |    |
| Aug.  | 9  | " " threshing wheat .....                   |    | 12 | 00 |       |    |
| "     | 9  | " " " barley .....                          |    | 7  | 00 |       |    |
| "     | 9  | " " " Oats .....                            |    | 6  | 00 |       |    |
| Sept. | 25 | " towards church funds .....                |    | 10 | 00 |       |    |
| "     | 25 | " for household expenses .....              |    | 15 | 00 |       |    |
| "     | 25 | " " county fair expenses .....              |    | 8  | 00 |       |    |
| Oct.  | 5  | " J. M. Henry, bal. half year's wages ..... |    | 67 | 00 |       |    |
| "     | 5  | " for 50 apple barrels .....                |    | 5  | 00 |       |    |
| "     | 12 | " " 4 head of young cattle .....            |    | 60 | 00 |       |    |
| "     | 16 | " tax .....                                 |    | 25 | 00 |       |    |
| "     | 29 | " for household expenses .....              |    | 20 | 00 |       |    |
| Jan.  | 5  | " " newspapers .....                        |    | 5  | 00 |       |    |
| April | 2  | " J. M. Henry bal. of wages .....           |    | 72 | 00 |       |    |
| "     | 2  | *By balance on hand .....                   |    |    |    | \$374 | 40 |
|       |    |                                             |    |    |    | 526   | 60 |
|       |    |                                             |    |    |    | \$901 | 00 |



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4. What is the difference between a contract of sale and a contract of hire?

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